



**Form CTS-8**  
**Record of Cigarette and**  
**Smokeless Tobacco Sales or Disposition**

Rev. 2/07

**Massachusetts**  
**Department of**  
**Revenue**

Name of licensee	License number	Federal Identification number	
Mailing address	City/Town	State	Zip
Classification	Phone number	For month and year	

Quantity of cigarettes in package	a. Quantity of cigarettes	b. Tax per cigarette	c. Total
1 Package of twenty (20). <i>Multiply column a by column b</i> .....	1		
2 Package of twenty-five (25). <i>Multiply column a by column b</i> .....	2		
3 Package of ..... <i>Multiply column a by column b</i> .....	3		
4 Package of ..... <i>Multiply column a by column b</i> .....	4		
5 Total tax on cigarettes. <i>Add column c of lines 1 through 4</i> .....		5	
6 Total purchase price of smokeless tobacco sold in Massachusetts .....	6		
7 Total purchase price of cigars and smoking tobacco sold in Massachusetts	7		
8 Total tax due. Pay with this return. <i>Add column c of lines 5 through 7</i> .....		8	

### Declaration

Under the penalties of perjury, I declare that the following is a true and correct statement of all sales and other disposition of cigarettes within the Commonwealth of Massachusetts during the above-named month.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

### General Information

This return must be filed by all transportation companies and such other persons as the Commissioner may authorize to sell unstamped cigarettes, smokeless tobacco, cigars and smoking tobacco in the Commonwealth of Massachusetts. Include with this return payment for the tax due on or before the 20th day of the month covering the preceding month. Mail to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204**.